

CCM 2015 Testimony

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Your source for local government management information www.ccm-ct.org

PLANNING AND DEVELOPMENT COMMITTEE

February 27, 2015

The Connecticut Conference of Municipalities (CCM) is Connecticut's statewide association of towns and cities and the voice of local government - your partners in governing Connecticut. Our members represent 156 towns and cities and over 96% of Connecticut's population. We appreciate the opportunity to testify on bills of interest to towns and cities.

SB 878, "An Act Requiring Community Notification of New Residential Facilities for Offenders"

CCM supports SB 878, which would enhance the safety of communities that host residential facilities and conduct a study of group homes throughout the state to ensure a safe and equitable distribution of the facilities.

The bill would enact common sense measures to ensure municipal notification by the Department of Corrections prior to the establishment of a residential facility. Additionally the bill would require the Department to hold a public hearing in the town that would host such a facility.

CCM would urge the Committee to include the following recommendations in SB 878:

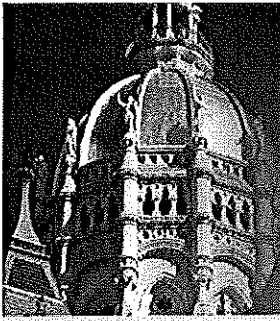
- A review of individual placements made to such facility to ensure there is no risk to residents living in close proximity to a facility;
- Provide reimbursement for municipal expenses incurred that relate to such facilities and;
- Ensure adequate staffing levels and proper training for staff members at such facilities.

Ensuring public safety is the foremost concern for towns and cities, and these bills would provide the means to ensure increased safety, oversight, and local input regarding the placement and operation of all community based group homes.

CCM urges the Committee to support SB 878.



If you have any questions, please contact Randy Collins, Senior Legislative Associate, at rcollins@ccm-ct.org or (203) 498-3000.



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SB 461, "An Act Prohibiting the Assignment of Certain Municipal Liens"

CCM opposes SB 461.

SB 461 would prohibit the assignment of any lien under \$2500 with a stated purpose of reducing the amount of foreclosures.

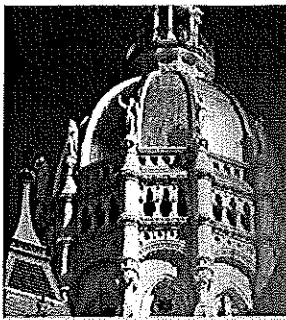
While this may be well-intentioned, the restriction of a town or city to sell any lien valued less than \$2500 will negatively impact a municipality's ability to collect outstanding and needed revenue and their ability to conduct lien sales. Due to the cost versus return when selling a tax lien, most towns and cities only assign tax liens for bills that have gone unpaid for many years and represent back taxes and interest well in excess of \$2500.

A town or city may attach multiple liens related to a single property (i.e., a lien on back taxes, and a separate lien for outstanding water assessments). While the property tax lien is likely in the thousands of dollars, the water lien may be valued at only a few hundred, and forcing a municipality to separate these liens before assignment will place the collection of these smaller liens at risk and at the cost of municipal taxpayers.

While SB 461 is well-intentioned, CCM requests the Committee take no action on this bill.



If you have any questions, please contact Randy Collins, Senior Legislative Associate, at rcollins@ccm-ct.org or (860) 707-6446.



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SB 970, "An Act Concerning the Taxation of Certain Golf Courses"

CCM opposes SB 970.

SB 970, would impose a costly unfunded mandate on towns and cities, requiring both public and private golf courses be assessed as open space land without regard to golf course improvements such as greens, tees, irrigation and sprinkler systems. *Passage of this bill would result in the loss of millions of dollars to more than 70 municipalities.*

SB 970 would add golf courses to list of more than 77 current mandated property tax exemptions (see attached) and mandate municipalities provide a reduction in property taxes to the owners of these golf courses at the expense of taxpayers. Furthermore, municipalities would be forced to compensate for the lost revenue by reducing services, jobs or increasing the assessments to local residents and businesses. Why should taxpayers be forced to carry the burden for the owners of these country clubs?

Current law already provides numerous protections to golf courses and permits certain properties, including golf courses, be valued based on current use rather than fair market value. The current use assessment determines a property's value based on its actual use, and not a potentially higher or more profitable use. The fair market value of open space land, including a golf course, could be more than its current use value because developers may be willing to pay a higher price to buy and develop the land. Consequently, the current use assessment standard typically results in a lower assessment than the fair market value standard.

Additionally, current law allows a municipality at the request of a golf course owner to designate unimproved acreage as open space under the 490 program. However, the application of the 490 assessment does not pertain to the land where improvements have been made, and it is these improvements that sets a golf course apart from other similar vacant open space.

It is difficult to make an argument that tee boxes, fairways and greens are not improvements to the land. These are the very features that distinguish a golf course and provide its value. SB 970, would eliminate the valuation

of these improvements and attempt to treat improved golf course land no different than vacant open space – which have no improvements.

SB 970 does not offer any real protection of open space. It can be argued that a conveyance tax would provide a local benefit, but would only be imposed if such a property is sold within a 10-year period. In addition, that tax is only a percentage of the sales price and slowly reduces each year until it is entirely gone after 10 years. The value of these properties as developable land far exceeds any potential conveyance tax a property owner would have to pay and thus would not provide any security that such property would remain undeveloped.

Passage of this bill will result in significant loss to towns and cities and increase taxes for property owners.

CCM urges the Committee to reject SB 970.

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